

charges or sums extended are supplied by estimate or conjecture, yet, from the evidence upon which it was founded, may, in the opinion of the agent, be deemed tolerably correct.

"That the charges from No. 1 to 5 inclusive, amounting to 777,232 $\frac{2}{9}$ dollars has heretofore been examined and passed to the credit of the state of Maryland in the books of the paymaster-general and late commissioner of army accounts.

"That the accounts No. 12 and 25, the agent is of opinion, are the only charges to which objections, material in principle, will probably arise. The first of these was for payments on account of depreciation of pay to officers and soldiers not entitled thereto by an act of congress of the 10th of April, 1786; the other for expences incurred in the department of marine and particular defence of the state, unauthorised by any resolution of congress, but is countenanced by similar disbursements and exhibits from many of the other states, and from that circumstance may derive considerable support, and claim a final admission.

"That the sum to be admitted on account of the loan of Messieurs Vanslaphorsts will materially depend on the decree of the supreme judicial court of the United States, where a suit has been instituted by the agent for the house, or the award of the commissioners lately appointed by the honourable assembly.

"That the agent is lately informed the board of commissioners have established a scale of depreciation applicable to payments in the old emissions, and materially different from what has generally been esteemed the rule of liquidation. This will occasion a considerable diminution of the nominal amount of the state's claim, but, as it is to have a general operation, it will probably make no essential difference in the relative proportion of demand.

"The agent would also observe, that a great part of the accounts of the state are deficient in regular vouchers to support the claim, and the production of treasury orders, and other corroborating testimony, to answer the objections of the commissioners, constitutes a laborious and essential part of his duty, and although the board appear inclined to admit the records of the state in aid of the charges, yet they are not admissible as complete evidences of payments, and the agent sensibly regrets, that the certificates which have been redeemed by the government, have, according to the practice of the committees of accounts, been destroyed in the treasury. They were, in every case, complete testimony of payments, and he fears that in many instances they were the only evidences of demand on the union.

"The agent begs leave further to add, that he is considerably employed in a re-statement of the accounts for the purpose of accommodating them to the precedents of the board, and is of opinion that a final completion will take place within the time limited by the late act of congress, and although, from the secrecy (perhaps necessary) preserved by the commissioners, he is unable to form an accurate decision on the relative situation of the accounts of the state, or how her claims will appear upon a final close, yet the agent hopes and expects that her actual expenditure will be found fully equal to her proportion of general disbursements.

"All which is respectfully submitted.

"C. RICHMOND, Agent."

The agent now begs leave to inform the honourable legislature, that no material alteration has taken place in addition to the gross amount of the estimate above mentioned, except in the article of the claim of Messieurs Vanslaphorsts, our estimate in the foregoing report falling short of the actual payment made to them the sum of 10,576 $\frac{6}{9}$ ths dollars. This defect is however remedied by the presentation of the account marked A, which includes in it the whole amount of principal and interest paid to the agents of the said Vanslaphorsts; and although the commissioners have not varied in any instance from the mysterious mode adopted by them in the conduct of their business, yet your agent has every reason to believe the whole amount paid on this article has been carried to the credit of the state.

Your agent further begs leave to report, that immediately after it was announced to him (about the 20th of June) that the examination of the accounts of Maryland was finished, he made the following requisition to the commissioners, viz.
To the COMMISSIONERS for settling the accounts of the individual states with the United States,
dated the 21st June, 1793.

GENTLEMEN,

The object of my agency being now nearly completed, I wish to return to Maryland and give an account of the result, in a short time. 'Tis my wish, at the same time, to present the executive, or the general assembly, with a view of the accounts of the state against the United States, and to the accomplishment of which, I beg leave to request that your honourable board will direct, that I be furnished with an official statement, exhibiting the aggregate amount passed to the credit of the state, the sum with which she is debited, together with those accounts, if any such there be, which have been denied admission. The frequent references required to be made to the books of the state, now in your office, makes it of consequence that the auditor of Maryland should be in possession of them, and as I presume the purposes for which they were produced are now completed, I entreat that an order may be granted for their delivery to me. I shall hope for the favour of your answer, and am, with the greatest respect, your obedient servant,

C. RICHMOND, Agent for Maryland.

The following answer was transmitted the same day:

SIR,

IN answer to your's of this morning, I am directed by the board to inform you, that previous to their giving you an order for the delivery of any of the books lodged in this office for the purport of authenticating

Office of Accounts, 21st June, 1793.